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PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations
made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st August, 2024 is hereby published for general information.

K. M. LALA,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 9 OF 2024.

(First published, after having received the assent of the Governor, in the “Gujarat Government Gazette”, on the 2nd September, 2024).

AN ACT

further to amend the Gujarat Goods and Services Tax Act, 2017.

It is hereby enacted in the Seventy-fifth Year of the Republic of India as follows: —

1. (1) This Act may be called the Gujarat Goods and Services Tax (Amendment) Act, 2024.
(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint:

**Short title and
commencement.**

**Amendment
of section 2 of
Guj. 25 of
2017.**

2. In the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as “the principal Act”), in section 2, for clause (61), the following clause shall be substituted, namely:—

Guj.25 of 2017.

“(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;”.

**Substitution of
section 20 of
Guj. 25 of 2017.**

3. In the principal Act, for section 20, the following section shall be substituted, namely:—

**Manner of
distribution of
credit by Input
Service
Distributor**

“20. (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of State tax or integrated tax charged on invoices received by him, including the credit of State tax or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of State tax shall be distributed as State tax or integrated tax and integrated tax as integrated tax or State tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.”.

**Insertion of new
section 122A to
Guj. 25 of 2017.**

4. In the principal Act, after section 122, the following section shall be inserted, namely: —

**Penalty for
failure to
register certain
machines used
in manufacture
of goods as per
special
procedure.**

“122A. (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where—

- (a) the penalty so imposed is paid; and
- (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.”.

